ملخص محاضرات الاسبوع الثالث اولي لغات انتظام

خلصت لحد شابتر ٢ : iT

تطور و الموارد الاقتصادية : شرحت لحد صـ١٣٤

حل مثال ٧ صفحه ٣١ و شرح حزء في الفصل الاول : Accounting

خلصت شابتر ١ و دخلت في أول جزء في شابتر ٢ : BA

خلص لحد شابتر ٣ : OB

خلص شابتر ١ : Microeconomics

Perpetual system

1- Purchases

Merchandise Inventory xx

A/P or Cash xx

2- Freight Cost (Shipp point)

Merchandise Inventory xx

Cash xx

3- Purchase Return and allowance:

A/P xx

Merchandise Inventory xx

4- discount purchases:

A/P xx

Cash xx

Merchandise inv xx

Periodic system

1- Purchases.

Purchases A/C xx

A/P or cash xx

2- Freight costs (Shipp point)

Freight-In

Cash

3- Purchase Return and allowance:

A/P xx

Purchase Return and allowance xx

4- discount purchases:

A/P xx

Cash xx

Purchase discount xx

Perod

1-

2-

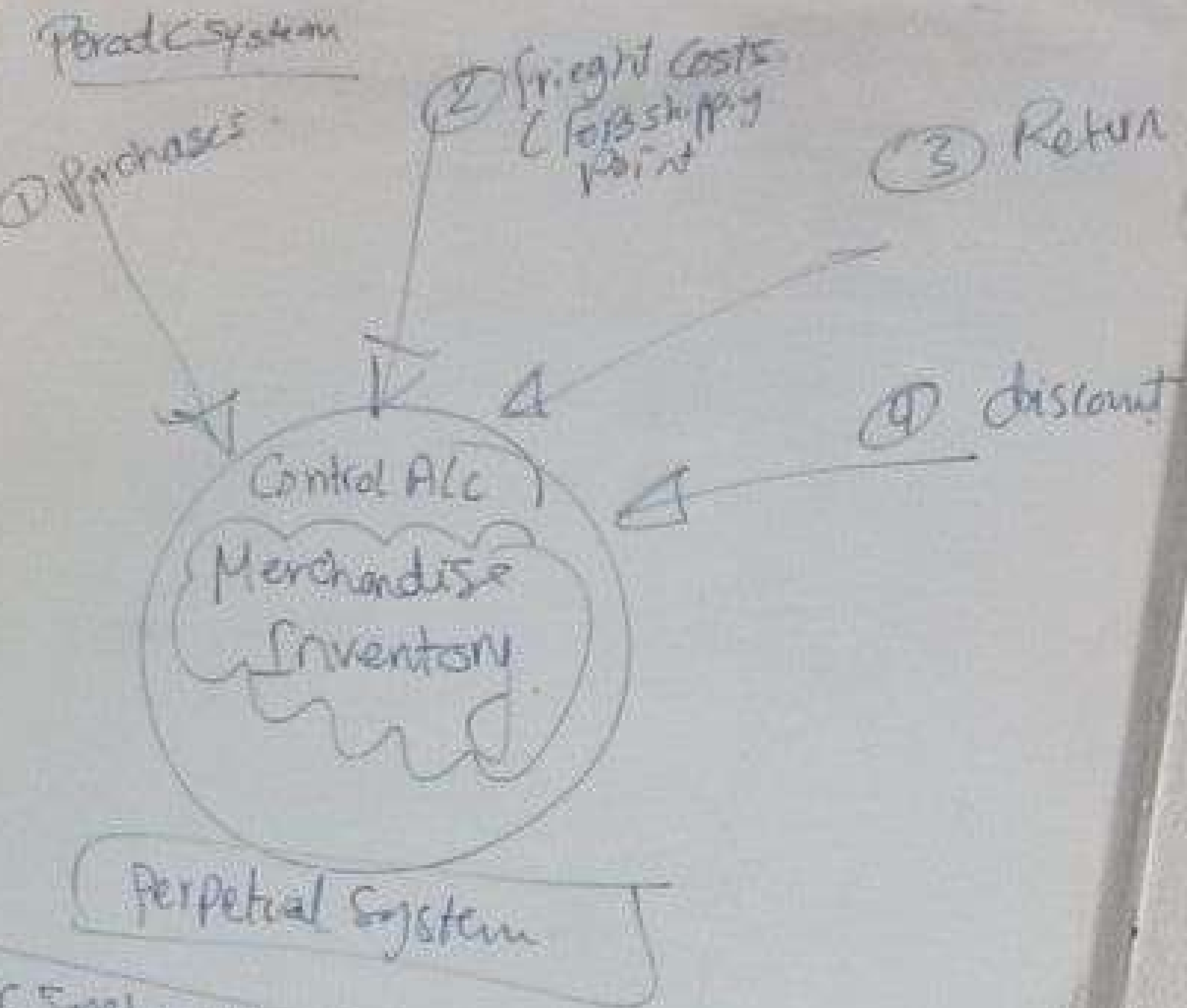
3- R

4-

cr

9600

5400



Periodic System:

1- Purchases → Purchase Account

2- Frieght cost → frieght in A/c

3- Return and allowance for purchase → Purchase Return and allowance

4- discount of purchase → Purchase discount A/C